

CORPORATION ESTIMATED TAX INSTRUCTIONS

CORPORATIONS WHICH MUST FILE ESTIMATED TAX. Every domestic or foreign corporation subject to taxation in Georgia shall pay estimated tax for the taxable year if its net income for such taxable year can reasonably be expected to exceed Twenty-Five Thousand Dollars (\$25,000).

All Corporate Income Tax must be paid directly to the Income Tax Division.

WHEN AND WHERE TO FILE. Estimated tax shall be filed on or before the fifteenth day of the fourth month of the taxable year. If, however, the requirements specified above are met after the last day of the third month and before the sixth month of the taxable year, the estimate shall be filed on or before the fifteenth day of the sixth month of the taxable year; if requirements are met after the last day of the fifth month and before the first day of the ninth month, of the taxable year, the estimate shall be filed on or before the fifteenth day of the ninth month of the taxable year; if the requirements are met after the last day of the eighth month of the taxable year, the estimate shall be filed on or before the fifteenth day of the twelfth month of the taxable year.

The estimated tax shall be paid on the specified dates so as to effect payment in full of the estimated tax by the 15th day of the twelfth month of the taxable year.

Form 602ES shall be delivered or mailed to Georgia Department of Revenue, P.O. Box 105136, Atlanta, Georgia, 30348-5136. Check or money order in payment of tax should be made payable to: "Georgia Income Tax Division".

SHORT TAXABLE YEAR. A separate estimate must be filed where a corporation is required to submit an income tax return for a period of less than twelve months. No estimate need be filed if the taxable year is a short period of less than four months, or if the taxable year is a short period of four months or more and the requirements specified are first met after the first day of the last month in the short taxable year.

PLEASE NOTE: Those corporations required to file estimated tax for a short taxable period or whose accounting period has changed, should contact the Georgia Income Tax Division for appropriate estimated tax forms.

Georgia Department of Revenue
P.O. Box 105136
Atlanta, Georgia 30348-5136

PENALTIES. Failure to comply with the provisions of the law may result in a penalty of 5% of the income tax for failure to pay estimated tax and a charge at the rate of 9% per annum for underpayment of estimated tax.

CORPORATION ESTIMATED TAX WORKSHEET

1. Amount of taxable income expected during the current year ----- \$ _____
2. Estimated Tax (6% of Line 1) ----- \$ _____
3. Less credit for 2002 overpayment if credit was elected on Form 600 ----- \$ _____
4. Unpaid balance (Line 2 less Line 3) ----- \$ _____
5. Computation of Installment: (check box below) Enter amount due ----- \$ _____

If first payment is due to be filed on:

- ☐ April 15, 2003, enter 1/4 of Line 4 ☐ September 15, 2003, enter 1/2 of Line 4
☐ June 15, 2003, enter 1/3 of Line 4 ☐ December 15, 2003, enter amount on Line 4

DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment
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602 ES (rev. 7/02)

Corporate Estimated Tax
Georgia Department of Revenue
Calendar Year 2003 or Fiscal Year



0360204012

MAIL TO:

Georgia Department of Revenue
P.O. Box 105136
Atlanta, GA 30348-5136
Telephone No. (404) 417-2409

Beginning 20 Ending 20

☐ Name Change ☐ Address Change ☐ Tax Year Change

FEI Number	Code 00	Tax Year	Year Ending	Due Date	Vendor Code N/A
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BUSINESS NAME AND ADDRESS

I declare under the penalties of perjury that this information has been examined by me and to the best of my knowledge and belief is true and correct. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

Signature

Title

Telephone

Date

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Amount Paid